



General Assembly

January Session, 2025

**Proposed Bill No. 108**

LCO No. 44



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. SOMERS, 18th Dist.

**AN ACT ESTABLISHING A PERSONAL INCOME TAX DEDUCTION FOR COLLEGE TUITION PAYMENTS MADE BY A TAXPAYER.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 12-701 of the general statutes be amended to establish a
- 2 personal income tax deduction for college tuition payments made by the
- 3 taxpayer.

**Statement of Purpose:**

To establish a personal income tax deduction for college tuition payments made by the taxpayer.